OFFICE OF THE GOODS AND SERVICES TAX COUNCIL  
Tower-ll, 5th Floor, Jeevan Bharti Building,  
Connaught Place, New Delhi  

F. No. 305/GoM-SugarCess/GSTC/2018  
Date: 04/05/2018  

OFFICE MEMORANDUM  

In pursuance of decision taken in the 27th Meeting of GST Council held on 04 May 2018, a Group of Ministers (GoM) has been constituted for considering issues relating to agenda on 'Imposition of Cess on Sugar under GST'. The GoM shall consist of the following Members:

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<tr>
<th>S.No.</th>
<th>Name</th>
<th>Charge</th>
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<tbody>
<tr>
<td>1</td>
<td>Shri Himanta Biswa Sarma</td>
<td>Hon’ble Finance Minister, Government of Assam Convenor</td>
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<td>2</td>
<td>Shri Rajesh Agrawal</td>
<td>Hon’ble Finance Minister, Government of Uttar Pradesh Member</td>
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<td>3</td>
<td>Shri Sudhir Mungatiwar</td>
<td>Hon’ble Finance Minister, Government of Maharashtra Member</td>
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<tr>
<td>4</td>
<td>Shri D. Jayakumar</td>
<td>Hon’ble Minister for Fisheries and Personnel &amp; Administrative Reforms, Government of Tamil Nadu Member</td>
</tr>
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<td>5</td>
<td>Dr. T.M. Thomas Isaac</td>
<td>Hon’ble Finance Minister, Government of Kerala Member</td>
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2. The GoM shall have the following Terms of Reference:

i. To examine whether imposition of one time Sugar Cess for a limited period is likely to create any distortion in the GST structure;

ii. To examine if there are better alternatives available in which State and Central Government together can create a kitty of fund for being used in situations such as glut of sugar production resulting into dropping ex-factory price below the cost of production;

iii. To deliberate on short term and long term impact of this on consumers

3. This group shall be assisted in its work by Shri Upender Gupta, Commissioner (GST Policy Wing), CBIC.

4. The group shall submit its report within a period of 15 days.

5. This issues with approval of Hon’ble Union Finance Minister and Chairperson, GST Council.

(Arun Goyal)  
Special Secretary

Copy to:  
1) PS to Hon’ble Minister of Finance, Government of India, North Block, New Delhi;  
2) PS to Hon’ble Minister of State (Finance), Government of India, North Block, New Delhi;  
3) All Members of GoM through the nodal officers of the States of Assam, Uttar Pradesh, Maharashtra, Tamil Nadu and Kerala with the request to intimate the Hon’ble Ministers regarding their nomination as Member of the Group of Ministers;  
4) Nodal officers of all the States;  
5) Finance Secretary, North Block, New Delhi;  
6) Chairperson, CBIC, North Block, New Delhi;  
7) Shri Upender Gupta, Commissioner (GST Policy Wing), CBIC;

(Arun Goyal)  
Special Secretary